

# **EXHIBIT A**

(Exhibit D to Application)

## Exhibit D



**GIBBONS P.C.**  
ONE GATEWAY CENTER  
NEWARK, NJ 07102-5310  
973-596-4500

TAX ID: 22-2366099

November 9, 2023

Fee Application  
c/o United States Bankruptcy Court

- to-

GIBBONS P.C.

---

RE: OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF  
BED BATH & BEYOND  
In re Bed Bath & Beyond, Inc. et al.  
Invoice Number: 1538288

FOR:	Professional Services Rendered Through October 31, 2023	\$173,531.00
	As Per Attached Description of Services	

Net Services Rendered	\$173,531.00
Disbursements Through October 31, 2023	\$198.00
As Per Attached Description	
Total Services and Disbursements:	\$173,729.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
05/24/23	[B110] Email R. Malone and B. Theisen re: conflicts search for Gibbons retention application.	KPM	0.10	\$43.50
05/24/23	[B110] Assist B. Malone and B. Theisen with case monitoring.	NM3	0.60	\$147.00
05/30/23	[B110] Revise Notice of Appearance and Request for Service.	BT	0.10	\$70.00
05/30/23	[B110] Draft/revise Gibbons' notice of appearance.	KPM	0.50	\$217.50
05/30/23	[B110] Email B. Theisen re: notice of appearance.	KPM	0.10	\$43.50
05/30/23	[B110] Revise Gibbons' notice of appearance.	KPM	0.10	\$43.50
05/30/23	[B110] Revise Gibbons' notice of appearance.	KPM	0.10	\$43.50
05/31/23	[B110] Email R. Malone, B. Theisen, and P. Ulrich re: Notice of Appearance, Agenda for 5/31/23 hearing and Zoom link for hearing.	KPM	0.20	\$87.00
05/31/23	[B110] Email chambers re: zoom link for 5/31/23 hearing.	KPM	0.10	\$43.50
05/31/23	[B110] Review agenda for 5/31/23 hearing.	KPM	0.10	\$43.50
05/31/23	[B110] Email R. Malone re: notice of appearance and filing same.	KPM	0.10	\$43.50
05/31/23	[B110] Review and revise Notice of Appearance; confer with Kyle P. McEvilly re: revisions (.2).	RKM	0.20	\$215.00
06/02/23	[B110] Prepare Notice of Appearance for electronic filing; file and serve same [0.1]; email with team re: same [0.1].	ER	0.20	\$65.00
06/02/23	[B110] Email R. Malone re: Gibbons' notice of appearance.	KPM	0.10	\$43.50
06/02/23	[B110] Revise notice of appearance.	KPM	0.10	\$43.50
06/02/23	[B110] Email E. Rosen re: filing notice of appearance.	KPM	0.10	\$43.50
06/02/23	[B110] Email B. Theisen re: CM/ECF notices for court filings.	KPM	0.10	\$43.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/02/23	[B110] Review and finalize Notice of Appearance; confer with Kyle P. McEvilly and Neal Mitchell regarding filing.	RKM	0.10	\$107.50
06/05/23	[B110] Review and respond to electronic correspondence from Terri Bull, Lev Fin Insights regarding inquiry.	RKM	0.10	\$107.50
06/06/23	[B110] Review Notice of Adjournment of Final DIP and Cash Collateral Hearing.	BT	0.10	\$70.00
06/13/23	[B110] Review Notice of Agenda for Second Day Hearing.	BT	0.10	\$70.00
06/14/23	[B110] Email B. Theisen and R. Malone re: hearing on 6/14/23 and zoom link for hearing.	KPM	0.10	\$43.50
06/21/23	[B110] Email S. Nardone re: Gibbons' conflicts search results concerning Rackspace.	KPM	0.10	\$43.50
06/21/23	[B110] Email P. Eiden re: Gibbons' conflicts search results concerning PSEG.	KPM	0.10	\$43.50
07/05/23	[B110] Review numerous objections to cure amounts/assumption and assignment of leases/executory contracts; ordinary course professional notices; and Ikea's motion to compel payment of post-petition rent	KPM	0.30	\$130.50
08/04/23	[B110] Research on valuation of entity for purposes of 382[1][6] and discuss with P. Ulrich.	EBU	0.50	\$282.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/08/23	[B110] Review numerous notices and orders; Debtors' motion to reject executory contracts and leases and abandon personal property; Mara Sirhal motion for stay relief; review redline of chapter 11 plan and disclosure statement; review Englewood Construction motion for stay relief; review application in lieu of motion concerning lease termination agreement with YSM-Ponderosa; review 209-261 Junction Road Madison Investors limited objection to rejection notice; review Debtors' notice to remove Mara Sirhal action pending in Union County; and notice re: Dewar Capital's interest in purchasing remnant assets.	KPM	0.80	\$348.00
08/15/23	[B110] Review correspondence from Colin Anten to the Court; letter from Pinnacle Hills LLC to the court re: discovery dispute; letter from Michaels Stores, Inc. to the court re: discovery dispute; common stock holders' objection to conditional approval of disclosure statement and related relief; stipulation and order re: Englewood motion for stay relief; and various other notices.	KPM	0.20	\$87.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/22/23	[B110] Review various orders entered by the Court; Debtors' applications in lieu of motions re: abandoning property and lease termination agreement with G&I IX Primrose Marketplace; Phylliss Eichner's motion for relief from automatic stay; Pinnacle Hills' sur-reply in further support of objection re: Debtors' assumption and assignment of lease, declarations in support, motion to seal and application to shorten time; supplemental objection of Daly City Serramonte Center to Debtors' proposed assumption and assignment of lease, declaration in support, motion to seal, and application to shorten time; DPEG Fountains, LP supplement objection o Debtors' proposed assumption and assignment of lease; notice of increased hourly rates; monthly operating reports; and Kroll monthly fee application.	KPM	0.30	\$130.50
08/31/23	[B110] Review MSC Mediterranean Shipping Company SA's limited objection to confirmation of plan; review Safety National Parties' limited objection to confirmation of plan; review various fee applications; review 200-220 West 26 LLC's objection to confirmation of plan; review SEC's limited objection to confirmation of plan; review pleadings re: equity security holders motion to vacate and motion for an order shortening time; review debtors' response to Ikea objection to debtors' rejection of lease; and review Michaels Stores' further reply and sur-reply of Pinnacle Hills to debtors' motion to assume and assign lease.	KPM	0.50	\$217.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
09/08/23	[B110] Review Texas Taxing Authorities' limited objection to plan, Google LLC's limited objection to plan, Landlords' limited objection to plan, Safety National Casualty Corp.'s reservation of rights re: motion for stay relief, UST's limited objection to plan, stock holders' limited objection to plan, debtor's objection to motion for stay relief by Phyllis Eicher, Chubb's objection to plan, plan supplement filed by Debtors, Debtors' memo of law in support of plan confirmation and proposed findings of facts, conclusions of law and order confirming plan, declarations in support of confirmation, and Keurig Green Mountain preservation of recoupment and setoff rights.	KPM	0.50	\$217.50
09/19/23	[B110] Review confirmation order and final fee application procedures.	KPM	0.60	\$261.00
	<b>(B110) Task Total: Case Administration</b>		<b>7.30</b>	<b>\$3,440.00</b>
07/24/23	[B120] Review Overstock APA re: preservation of BBBY ticker for estate.	BT	0.50	\$350.00
07/24/23	[B120] Conduct legal research re: intellectual property rights in stock tickers.	BT	1.20	\$840.00
07/24/23	[B120] Email correspondence with R. Malone and P. Ulrich re: stock ticker research.	BT	0.20	\$140.00
	<b>(B120) Task Total: Asset Analysis and Recovery</b>		<b>1.90</b>	<b>\$1,330.00</b>
06/11/23	[B130] Prepare electronic correspondence to Peter Ulrich re: proposed sale of Debtors' subsidiaries (.2).	RKM	0.20	\$215.00



Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/13/23	[B130] Review Notice of Selection of Overstalk.com as stalking horse bidder for certain IP assets.	BT	0.10	\$70.00
06/19/23	[B130] Review bid summary.	BT	0.20	\$140.00
06/20/23	[B130] Conference call with Kirkland tax team regarding sale update.	BT	0.50	\$350.00
06/21/23	[B130] Email correspondence with Brad Sandler re: status of Harmon sale.	BT	0.10	\$70.00
06/22/23	[B130] Review updates on sale process.	BT	0.30	\$210.00
06/22/23	[B130] Confer with R. Malone re updates on sale process.	BT	0.10	\$70.00
06/22/23	[B130] Email correspondence with Brad Sandler re: same updates on sale process.	BT	0.10	\$70.00
06/22/23	[B130] Confer with Brett S. Theisen re: sale of certain assets and potential preservation of entities for purposes of NOLs and update on sale of Harmon (.1).	RKM	0.10	\$107.50
06/28/23	[B130] Review auction results and discuss same with R. Malone.	BT	0.40	\$280.00
06/28/23	[B130] Confer with Brett S. Theisen re: Debtor's 363 sale of certain assets and auction (.2).	RKM	0.20	\$215.00
06/29/23	[B130] Review Notice of BuyBuyBaby winning and backup bids.	BT	0.10	\$70.00
07/03/23	[B130] Review notice re: phase 2 lease auction and sale and numerous objections to cure amounts/assumption and assignment of leases or executory contracts.	KPM	0.20	\$87.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
07/07/23	[B130] Review limited objection to notice of successful bidder of phase 1 lease auction; ordinary course professional notice; adjournment request; 3600's Long Beach Road's objection to sale and assumption and assignment of lease; applications in lieu of motions re: termination of leases; and BVCV's objection to assignment and cure amount.	KPM	0.40	\$174.00
07/10/23	[B130] Review declaration of Christian Tempke in support of sale; proposed order re: sale; motion to approve settlement with Ocean Network Express; and Panama City Beach Venture II's objection to sale.	KPM	0.30	\$130.50
07/13/23	[B130] Review numerous objections to sale, assumption/assignment, and adequate assurance of future performance filed on July 11, 12 and 13, 2023 and Debtors' motion to approve compensation procedures.	KPM	0.40	\$174.00
07/15/23	[B130] Review Debtors' notice re: extension of deadline to rely to lease objections; objection to notice to extend reply deadline; Realty Income Corp.'s objection to assumption and assignment of lease; declaration of Kenny Wagers in support of lease sale; application in lieu of motion re: termination of lease; and Enid Two's amended objection to cure amount and adequate assurance of future performance.	KPM	0.30	\$130.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
07/18/23	[B130] Review Debtors' letter re: objection to absence of stay; Rainier Colony Place acquisition's supplemental objection to assumption/assignment; Michaels Stores' reply to objection re: assumption and assignment and related declaration of Todd Powers; Debtors' notice of status conference re: assumption and assignment and cure objections; Debtors' notice re: phase 2 auction; agenda and notice of uncontested matters for July 18 hearing.	KPM	0.50	\$217.50
07/21/23	[B130] Review numerous orders entered by court and Debtors' notice of successful bidder re: phase 2 action.	KPM	0.10	\$43.50
07/24/23	[B130] Review orders re: assumption and assignment or termination of leases; objection of 1019 Central Avenue Corp. re: assumption and assignment of lease; application in lieu of motion re: termination Richards Clearview, LLC lease; order shortening time re: Debtor's motion to approve adequacy of disclosure statement; and notice of revised order: procedures for the compromise and settlement of de minimis claims.	KPM	0.30	\$130.50
07/26/23	[B130] Review notices; orders; objections to notice of assumption / assignment of leases and notice of successful and backup bidders; motions to seal re: West Elm and Marshals; motion for stay relief re: Kelly Burt-Deasy; declaration in support of Kite Realty objection; and application in lieu of motion re: termination of lease.	KPM	0.20	\$87.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
07/28/23	[B130] Review numerous notices; motion to seal re: Daly City Serramonte Center lease; application to retain Deloitte various orders terminating leases; certification of Nikhil Dhanani; and notice of hearing on 7/28.	KPM	0.20	\$87.00
<b>(B130) Task Total: Asset Disposition</b>			<b>5.30</b>	<b>\$3,129.00</b>
06/02/23	[B150] Telephone conference with David M. Stolz, Genova Burns, co-attorneys for Noteholders regarding NOLs.	RKM	0.30	\$322.50
07/21/23	[B150] Email correspondence from bondholder group re: potential NOL structuring. confer with P. Ulrich and R. Malone re: same.	BT	0.50	\$350.00
07/21/23	[B150] Conference call with Pachulski and bondholder group to discuss tax attributes.	BT	0.70	\$490.00
07/21/23	[B150] Confer with R. Malone and P. Ulrich re: meeting with bondholder group to discuss NOL strategy in connection with chapter 11 plan process.	BT	0.20	\$140.00
08/04/23	[B150] Call with Committee professionals to discuss plan of reorganization and net operating losses.	KPM	0.70	\$304.50
08/29/23	[B150] Prepare for call with Unsecured Creditor Committee and join call with the same, including parties of Alvarez and Marsal, Pachulski law firm (B. Sandler and R. Feinstein as well as P. Labov) and Gibbons attorneys (P. Ulrich, B. Malone, and B. Theisen).	EBU	1.00	\$565.00
<b>(B150) Task Total: Meetings of and Communications with Creditors</b>			<b>3.40</b>	<b>\$2,172.00</b>

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
05/24/23	[B160] Call with Roger Fitzgerald re: conflict check reports for Gibbons retention application.	KPM	0.10	\$43.50
05/24/23	[B160] Call with B. Theisen re: conflict search for Gibbons retention application.	KPM	0.10	\$43.50
05/25/23	[B160] Review conflicts check reports for Gibbons retention application.	KPM	0.20	\$87.00
05/30/23	[B160] Review conflicts reports for Gibbons' retention application.	KPM	1.20	\$522.00
05/30/23	[B160] Review conflicts reports for Gibbons' retention application.	KPM	0.20	\$87.00
06/01/23	[B160] Review conflicts reports for Gibbons' retention application.	KPM	0.40	\$174.00
06/01/23	[B160] Review conflicts reports for Gibbons' retention application.	KPM	0.80	\$348.00
06/05/23	[B160] Review conflict search reports for Gibbons' retention application.	KPM	0.60	\$261.00
06/05/23	[B160] Review conflict check reports for Gibbons' retention application.	KPM	0.80	\$348.00
06/06/23	[B160] Review conflicts reports for Gibbons' retention application.	KPM	1.00	\$435.00
06/06/23	[B160] Review conflicts reports for Gibbons' retention application.	KPM	0.30	\$130.50
06/07/23	[B160] Draft Gibbon's retention application.	KPM	3.20	\$1392.00
06/07/23	[B160] Draft Gibbons' retention application.	KPM	0.80	\$348.00
06/08/23	[B160] Review conflicts search reports for Gibbons' retention application	KPM	0.40	\$174.00
06/08/23	[B160] Confer with G. Borak re: conflicts search reports and deadline to complete searches.	KPM	0.20	\$87.00
06/09/23	[B160] Review conflicts reports for Gibbons' retention application.	KPM	1.40	\$609.00
06/14/23	[B160] Review conflicts reports for Gibbons' retention application	KPM	0.80	\$348.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/14/23	[B160] Email R. Malone re: review of conflict search reports for Gibbons' retention application.	KPM	0.10	\$43.50
06/14/23	[B160] Email P. Eiden re: conflicts check reports for Gibbons' retention application.	KPM	0.10	\$43.50
06/14/23	[B160] Confer with R. Malone re: Gibbons' retention application.	KPM	0.10	\$43.50
06/14/23	[B160] Confer with Kyle P. McEvilly re: Gibbons retention application (.1).	RKM	0.10	\$107.50
06/15/23	[B160] Draft Gibbons' retention application.	KPM	3.30	\$1435.50
06/15/23	[B160] Review conflict check reports for Gibbons' retention application.	KPM	1.60	\$696.00
06/20/23	[B160] Confer with K. McEvilly regarding retention application and disclosures.	BT	0.50	\$350.00
06/20/23	[B160] Call with B. Theisen re: conflict search reports and retention application.	KPM	0.20	\$87.00
06/20/23	[B160] Review conflicts for retention application.	KPM	3.90	\$1696.50
06/21/23	[B160] Confer with K. McEvilly re: retention application and disclosures.	BT	0.90	\$630.00
06/21/23	[B160] Confer with R. Fitzgerald re: Gibbons' conflicts search results and retention application.	KPM	0.20	\$87.00
06/21/23	[B160] Call with T. Myers re: Gibbons' conflicts search results concerning Deloitte.	KPM	0.10	\$43.50
06/21/23	[B160] Email T. Myers re: Gibbons' conflicts search results concerning Deloitte.	KPM	0.20	\$87.00
06/21/23	[B160] Email P. Crawford re: Gibbons' conflicts search results concerning Allianz Insurance.	KPM	0.30	\$130.50
06/21/23	[B160] Email P. Eiden re: Gibbons' conflicts search results.	KPM	0.30	\$130.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/21/23	[B160] Email R. Bershad re: Gibbons' conflicts search results concerning Datapipe.	KPM	0.30	\$130.50
06/21/23	[B160] Email R. Malone re: Gibbons' conflicts search results concerning Datapipe.	KPM	0.10	\$43.50
06/21/23	[B160] Email S. Finley re: Gibbons' conflicts search results concerning Newell Brands.	KPM	0.30	\$130.50
06/21/23	[B160] Email P. Saso re: Gibbons' conflicts search results concerning Barclays.	KPM	0.30	\$130.50
06/21/23	[B160] Email K. Evans re: Gibbons' conflicts search results concerning HSBC Bank.	KPM	0.30	\$130.50
06/21/23	[B160] Email R. Malone re: Gibbons' conflicts search results concerning Kite Realty Group.	KPM	0.10	\$43.50
06/21/23	[B160] Email A. Gries re: Gibbons' conflicts search results concerning Manhattan Life Insurance Company.	KPM	0.30	\$130.50
06/21/23	[B160] Email K. Sostowski re: Gibbons' conflicts search results concerning Kite Realty Group.	KPM	0.30	\$130.50
06/21/23	[B160] Email H. Geneslaw re: Gibbons' conflicts search results concerning Lerner Properties.	KPM	0.30	\$130.50
06/21/23	[B160] Email P. Torricollo re: Gibbons' conflicts search results concerning PSEG.	KPM	0.30	\$130.50
06/21/23	[B160] Email P. Eiden re: Gibbons' conflicts search results concerning Lerner Properties.	KPM	0.10	\$43.50
06/21/23	[B160] Email P. Eiden re: Gibbons' conflicts search results concerning Newell Brands.	KPM	0.10	\$43.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/21/23	[B160] Email P. Eiden re: Gibbons' conflicts search results concerning Passaic Valley Water Commission.	KPM	0.10	\$43.50
06/21/23	[B160] Email B. Theisen re: Gibbons' conflicts search results concerning PSEG.	KPM	0.10	\$43.50
06/21/23	[B160] Email L. Goldman re: Gibbons' conflicts search results concerning PNC Capital Markets and PGIM Inc.	KPM	0.30	\$130.50
06/21/23	[B160] Email P. Eiden re: Gibbons' conflicts search results concerning Simon Property Group LP.	KPM	0.10	\$43.50
06/21/23	[B160] Email J. Romeo re: Gibbons' conflicts search results concerning South Jersey Industries.	KPM	0.30	\$130.50
06/21/23	[B160] Confer with R. Malone re: conflicts search results and retention application.	KPM	0.30	\$130.50
06/21/23	[B160] Draft/revise Gibbons' retention application.	KPM	1.00	\$435.00
06/21/23	[B160] Confer with Kyle P. McEvilly re: Gibbons retention application and review of conflicts searches for disclosures (.3).	RKM	0.30	\$322.50
06/22/23	[B160] Draft / revise Gibbons' retention application.	KPM	0.60	\$261.00
06/22/23	[B160] Review conflicts search reports for Gibbons' retention application.	KPM	0.10	\$43.50
06/23/23	[B160] Email S. Finley (0.2); C. Amalfe (0.2) and P. Duffy (0.2) re: conflict research result for Gibbons' retention application.	KPM	0.60	\$261.00
06/23/23	[B160] Draft / revise Gibbons' retention application.	KPM	1.10	\$478.50
06/23/23	[B160] Confer with R. Malone re: Gibbons' retention application.	KPM	0.10	\$43.50



Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/23/23	[B160] Confer with Kyle P. McEvilly re: update as to additional disclosures for Gibbons retention pleadings (.1); review and revise draft of Application and Declaration of Robert K. Malone in support of Gibbons retention as Special Counsel to Creditors' Committee (1.2).	RKM	1.30	\$1397.50
06/26/23	[B160] Email correspondence with K. McEvilly re: Gibbons Retention Application.	BT	0.10	\$70.00
06/26/23	[B160] Draft / revise Gibbons' retention application.	KPM	1.30	\$565.50
06/26/23	[B160] Email B. Theisen and R. Malone re: Gibbons' retention application and related documents.	KPM	0.10	\$43.50
06/26/23	[B160] Review electronic correspondence from Kyle P. McEvilly re: revised draft of retention pleadings and questions (.1); prepare additional revisions to proposed Application and Malone Declaration (.8).	RKM	0.90	\$967.50
06/27/23	[B160] Review and revise Gibbons Retention Application.	BT	1.80	\$1260.00
06/27/23	[B160] Email B. Theisen and R. Malone re: Gibbons' retention application.	KPM	0.10	\$43.50
06/27/23	[B160] Review revised drafts of Application and proposed Malone Declaration in support of Gibbons retention as Special Counsel (.8); prepare electronic correspondence to Kyle P. McEvilly re: revisions and comments to retention pleadings (.1).	RKM	0.90	\$967.50
06/28/23	[B160] Confer with R. Malone re: Gibbons' retention application.	KPM	0.10	\$43.50
06/28/23	[B160] Revise Gibbons' retention application.	KPM	0.20	\$87.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/28/23	[B160] Confer with Kyle P. McEvilly re: revisions and comments to Gibbons retention pleadings and proposed Order (.1).	RKM	0.10	\$107.50
06/29/23	[B160] Revise Gibbons' retention application.	KPM	0.30	\$130.50
06/29/23	[B160] Email B. Theisen and R. Malone re: Gibbons' retention application.	KPM	0.10	\$43.50
07/03/23	[B160] Revise Gibbons' retention application.	KPM	0.10	\$43.50
07/06/23	[B160] Confer with R. Malone re: Gibbons' retention application.	KPM	0.10	\$43.50
07/06/23	[B160] Update Gibbons' retention application.	KPM	0.60	\$261.00
07/06/23	[B160] Confer with Kyle P. McEvilly re: additional revisions and comments to Application and Malone Declaration in support of Gibbons retention as Special Counsel to Creditors' Committee (.1).	RKM	0.10	\$107.50
07/07/23	[B160] Revise Gibbons' retention application and related documents.	KPM	0.40	\$174.00
07/07/23	[B160] Email R. Malone re: Gibbons' retention application and related matters.	KPM	0.10	\$43.50
07/07/23	[B160] Revise Gibbons' retention application and related documents.	KPM	0.30	\$130.50
07/07/23	[B160] Call with R. Malone re: Gibbons' retention application and related matters.	KPM	0.30	\$130.50
07/07/23	[B160] Research re: retention of professions.	KPM	0.40	\$174.00
07/07/23	[B160] Call with R. Malone re: Gibbons' retention application and related matters.	KPM	0.20	\$87.00
07/07/23	[B160] Review revised Application, Malone Declaration and proposed form of Order (.3); confer with Kyle P. McEvilly re: Malone Declaration (.3); follow-up telephone conference with Kyle P. McEvilly re: Gibbons retention (.1).	RKM	0.70	\$752.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
07/10/23	[B160] Call with R. Malone re: Gibbons' retention application and related matters.	KPM	0.10	\$43.50
07/10/23	[B160] Telephone conference with Kyle P. McEvilly re: follow-up as to Gibbons retention as Special Counsel (.1).	RKM	0.10	\$107.50
07/12/23	[B160] Email R. Malone re: UCC approval of Gibbons' retention application.	KPM	0.10	\$43.50
07/12/23	[B160] Review as filed retention application of Gibbons.	KPM	0.30	\$130.50
07/13/23	[B160] Email Roger Fitzgerald re: filed retention application.	KPM	0.10	\$43.50
07/13/23	[B160] Confer with G. Borak re: Gibbons' retention application.	KPM	0.10	\$43.50
07/21/23	[B160] Email R. Malone and B. Theisen re: entry of retention order.	KPM	0.10	\$43.50
09/29/23	[B160] Review notice re: effective date and plan and confirmation order re: filing final fee application.	KPM	0.30	\$130.50
09/29/23	[B160] Email R. Malone re: effective date of plan and deadline to file final fee applications.	KPM	0.10	\$43.50
09/29/23	[B160] Review administrative fee order.	KPM	0.10	\$43.50
10/02/23	[B160] Call Debtors' counsel re: deadline to file final fee applications.	KPM	0.10	\$43.50
10/04/23	[B160] Email Debtors' counsel re: deadline for final fee applications.	KPM	0.10	\$43.50
10/09/23	[B160] Draft first and final fee application.	KPM	0.30	\$130.50
10/09/23	[B160] Draft first and final fee application.	KPM	2.20	\$957.00
10/10/23	[B160] Draft first and final fee application.	KPM	1.70	\$739.50
10/11/23	[B160] Draft first and final application for compensation and reimbursement of expenses.	KPM	2.90	\$1261.50
10/11/23	[B160] Draft first and final fee application.	KPM	0.30	\$130.50
10/13/23	[B160] Draft/revise first and final fee application.	KPM	0.80	\$348.00
10/25/23	[B160] Confer with N. Mitchell re: first and final fee application.	KPM	0.10	\$43.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
	<b>(B160) Task Total: Fee/Employment Applications</b>		<b>52.70</b>	<b>\$26,679.00</b>
05/23/23	[B240] Monitor and review email correspondence among and between Alvarez & Marsal, Kirkland & Ellis, and Bob Malone.	PJU	0.20	\$185.00
05/23/23	[B240] Review due diligence list in Excel file forwarded by Mark Greenberg of Alvarez & Marsal.	PJU	1.20	\$1110.00
05/23/23	[B240] Review email correspondence with Kirkland & Ellis regarding NOL motion.	PJU	0.20	\$185.00
05/23/23	[B240] Review Code Section 382(l)5 for purposes of consideration of possible need for expansion of NOL restrictions.	PJU	0.30	\$277.50
05/23/23	[B240] Review data received from Alvarez & Marsal, Committee FA, re: NOL tax issue (.8); confer with Peter Ulrich re: NOL issue and additional information requests from Debtors (.1).	RKM	0.90	\$967.50
05/24/23	[B240] Review and analyze NOL Motion and Interim Order.	BT	2.30	\$1610.00
05/24/23	[B240] Email and telephone correspondence with P. Ulrich regarding NOL Motion and information requests related to same [.2]; confer with R. Malone regarding same [.2].	BT	0.40	\$280.00
05/24/23	[B240] Email and telephone correspondence with P. Ulrich regarding proposed NOL order [.3]; email correspondence with R. Malone regarding same [.1].	BT	0.40	\$280.00
05/24/23	[B240] Review Final NOL Order and confer with P. Ulrich regarding same.	BT	0.70	\$490.00
05/24/23	[B240] Review due diligence list developed by Alvarez & Marsal.	PJU	0.60	\$555.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
05/24/23	[B240] Review NOL proposed final NOL order filed by Kirkland & Ellis.	PJU	0.70	\$647.50
05/24/23	[B240] Develop possible comments to final proposed order regarding NOL protective measures.	PJU	0.40	\$370.00
05/24/23	[B240] Telephone calls with B. Theisen regarding possible comments to proposed final NOL order.	PJU	0.30	\$277.50
05/24/23	[B240] Review email correspondence from Kirkland & Ellis regarding proposed final NOL order.	PJU	0.20	\$185.00
05/24/23	[B240] Forward possible comments to proposed final NOL order to B. Theisen for consideration.	PJU	0.40	\$370.00
05/24/23	[B240] Gather relevant statutory and regulatory provisions under IRC Section 382 and related provisions.	PJU	0.40	\$370.00
05/24/23	[B240] Review electronic correspondence from Brett S. Theisen re: NOL Motion and Interim Order (.1); confer with Brett S. Theisen re: NOL Interim Order (.2).	RKM	0.30	\$322.50
05/25/23	[B240] Confer with R. Malone and P. Ulrich regarding transaction structures to preserve NOLs.	BT	0.30	\$210.00
05/25/23	[B240] Conduct research on potential NOL preservation structures.	BT	3.10	\$2170.00
05/25/23	[B240] Revise and edit proposed Final NOL Order.	BT	0.20	\$140.00
05/25/23	[B240] Email correspondence from Charlie Sterrett regarding Final NOL Order.	BT	0.10	\$70.00
05/25/23	[B240] Email correspondence with B. Malone and B. Theisen regarding possible concerns with final NOL order.	PJU	0.20	\$185.00
05/25/23	[B240] Due diligence review of SEC filings regarding background to NOLs.	PJU	0.20	\$185.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
05/25/23	[B240] Review Section 382 regulations regarding calculation of ownership change.	PJU	0.20	\$185.00
05/25/23	[B240] Review and respond to electronic correspondence from Mark Greenberg, Alvarez & Marsal, regarding Tax NOL meeting (.1); prepare electronic correspondence to peter Ulrich and Brett Theisen re: NOL meeting and information (.1).	RKM	0.20	\$215.00
05/25/23	[B240] Review electronic correspondences from Paul Labov, Pachulski Stang, and Charles B. Sterrett, Kirkland & Ellis, re: NOL Order (.2); review NOL Order (.4); review and respond to electronic correspondence from Brett S. Theisen re: NOL Order (.1).	RKM	0.70	\$752.50
05/25/23	[B240] Review NOL Motion, Interim Order and proposed Final NOL Order (1.0); confer with Peter Ulrich and Brett Theisen re: possible options for preservation of NOLs (.3).	RKM	1.30	\$1397.50
05/26/23	[B240] Email correspondence with M. Buich regarding Alvarez & Marsal comments to Final NOL Order.	BT	0.10	\$70.00
05/26/23	[B240] Email and phone correspondence with P. Ulrich and R. Malone regarding revisions to Final NOL Order.	BT	0.20	\$140.00
05/26/23	[B240] Conference call with Alvarez & Marsal tax team and Pachulski team.	BT	0.70	\$490.00
05/26/23	[B240] Revise Final NOL Order.	BT	0.20	\$140.00
05/26/23	[B240] Email and phone correspondence with Charles Sterrett, debtors' counsel, re: NOL order.	BT	0.30	\$210.00
05/26/23	[B240] Review email correspondence with counsel for Debtor.	PJU	0.20	\$185.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
05/26/23	[B240] Review mark-up of proposed final order re NOLs as forwarded by B. Theisen.	PJU	0.60	\$555.00
05/26/23	[B240] Email correspondence with B. Theisen re proposed NOL order.	PJU	0.40	\$370.00
05/26/23	[B240] Review Section 382 regulations regarding testing for ownership change.	PJU	0.70	\$647.50
05/26/23	[B240] Teams call with Alvarez & Marsal re: NOL.	PJU	0.80	\$740.00
05/26/23	[B240] Draft email to Gibbons team regarding legal background to impact of worthless stock deduction by 50% owner.	PJU	0.50	\$462.50
05/26/23	[B240] Email correspondence with Kirkland & Ellis regarding questions on basis for not including restriction on worthless stock deductions of majority holders.	PJU	0.70	\$647.50
05/26/23	[B240] Review and respond to electronic correspondences from Derek Hunter, Kirkland & Ellis, attorneys for Debtor re: NOL Order (.2).	RKM	0.20	\$215.00
05/26/23	[B240] Prepare for and participate in video conference call with Committee Professionals - Pachulski Team and Alvarez and Marsal Team re: NOL Tax issues and information briefing (.5).	RKM	0.50	\$537.50
05/26/23	[B240] Review electronic correspondence from Peter Ulrich re: analysis as to NOL and transfer of stock issues (.4); review and respond to draft response by Creditors' Committee to NOL Order (.2).	RKM	0.60	\$645.00
05/27/23	[B240] Email correspondence with tax attorney at Kirkland & Ellis.	PJU	0.20	\$185.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
05/27/23	[B240] Review electronic correspondences from Peter Ulrich to Kirkland & Ellis Team re: NOL Order (.2); review response from Thad Davis, Kirkland & Ellis, regarding worthless stock deduction (.1);	RKM	0.30	\$322.50
05/29/23	[B240] Review electronic correspondences from Zak Piech, Kirkland & Ellis; review electronic correspondence from Peter Ulrich re: response as to NOL Order (.1).	RKM	0.10	\$107.50
05/30/23	[B240] Email correspondence with Zak Piech of Kirkland & Ellis regarding status of completed review of final NOL (stock and preferred stock) order.	PJU	0.30	\$277.50
05/30/23	[B240] Review Section 382 regulations regarding determination of when an ownership change occurs with stock trades with public groups.	PJU	0.30	\$277.50
05/31/23	[B240] Confer with R. Malone regarding tax preservation structure.	BT	0.20	\$140.00
05/31/23	[B240] Conference call with Debtors' tax team to discuss potential preservation of tax attributes and strategy.	BT	0.70	\$490.00
05/31/23	[B240] Review 5-31 agenda for hearing.	PJU	0.30	\$277.50
05/31/23	[B240] Review objections of property tax jurisdiction to motion for sale order.	PJU	0.40	\$370.00
05/31/23	[B240] Review dockets re various motions related to tax issues.	PJU	0.30	\$277.50
05/31/23	[B240] Prepare for Teams call with tax counsel from Kirkland & Ellis and tax representatives from Alvarez & Marsal.	PJU	0.20	\$185.00
05/31/23	[B240] Teams call with Thad Davis of Kirkland & Ellis, representatives of Alvarez & Marsal R. Malone, and B. Theisen regarding potential tax planning to maximize recovery for creditors.	PJU	0.70	\$647.50
05/31/23	[B240] Review and analyze possible options as to NOLS post-confirmation.	RKM	2.30	\$2472.50



Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
05/31/23	[B240] Prepare for and participate in video conference call with Committee Professionals - Pachulski, Gibbons and Alvarez & Marsal, and Thad Davis, Kirkland & Ellis, re: Debtors' tax structure issues and information request (.8).	RKM	0.80	\$860.00
05/31/23	[B240] Confer with Brett Theisen re: NOL preservation issues (.2).	RKM	0.20	\$215.00
06/02/23	[B240] Conduct research for B. Theisen re: NOL preservation structures.	KPM	0.20	\$87.00
06/02/23	[B240] Email B. Theisen re: research on NOL preservation structures.	KPM	0.10	\$43.50
06/02/23	[B240] Email communications with R. Malone regarding changes in reorganization scheduling.	PJU	0.10	\$92.50
06/02/23	[B240] Review summaries of current filings.	PJU	0.30	\$277.50
06/02/23	[B240] Review and respond to electronic correspondence from Peter Ulrich re: NOL and structure (.1).	RKM	0.10	\$107.50
06/05/23	[B240] Review materials published by Reorganization journal regarding hearing dates and possible bidding process.	PJU	0.60	\$555.00
06/05/23	[B240] Review notices regarding upcoming hearings and proposed changes in court and deadline scheduling.	PJU	0.40	\$370.00
06/05/23	[B240] Review updated financial information recently filed by debtor.	PJU	0.30	\$277.50
06/06/23	[B240] Conduct legal research re: allocation of tax attributes.	BT	1.10	\$770.00
06/07/23	[B240] Conduct continued legal research regarding allocation of tax attributes.	BT	0.80	\$560.00
06/07/23	[B240] Review updates on filings.	PJU	0.10	\$92.50
06/08/23	[B240] Review updates on motions and deadlines.	PJU	0.10	\$92.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/08/23	[B240] Review relevant article regarding legal background to limitations on stock trading.	PJU	0.20	\$185.00
06/12/23	[B240] Email correspondence with P. Ulrich and R. Malone regarding information requests to debtors regarding tax attributes.	BT	0.30	\$210.00
06/12/23	[B240] Review available financial and shareholder data from SEC Edgar materials.	PJU	1.10	\$1017.50
06/12/23	[B240] Draft supplemental data request expanding on A&M's due diligence request to cover questions on outstanding options or other derivatives that could trigger Section 382 ownership change.	PJU	0.90	\$832.50
06/12/23	[B240] Telephone call with B. Theisen regarding concerns with possible outstanding stock options.	PJU	0.20	\$185.00
06/12/23	[B240] Review supplemental request for additional information from Debtors as to NOLs (.3); review and respond to electronic correspondences from Peter Ulrich re: NOL information (.2).	RKM	0.50	\$537.50
06/13/23	[B240] Email correspondence with P. Ulrich regarding information requests to debtor [.3]; email correspondence to Brad Sandler, Paul Labov, and A&M regarding same [.3].	BT	0.60	\$420.00
06/13/23	[B240] Review summaries of current filings and motions.	PJU	0.30	\$277.50
06/13/23	[B240] Review emails from and to B. Theisen re: NOL.	PJU	0.10	\$92.50
06/14/23	[B240] Email correspondence with Thad Davis at Kirkland & Ellis re: Committee's tax due diligence requests.	BT	0.20	\$140.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/14/23	[B240] Email and phone correspondence with Mark Greenberg and Melissa Buich at Alvarez & Marsal, Brad Sandler, Paul Labov, and Peter Ulrich re: debtors' responses to tax due diligence inquiries.	BT	1.10	\$770.00
06/14/23	[B240] Emails with B. Theisen and R. Malone regarding tax data request and scheduling of call with Kirkland.	PJU	0.20	\$185.00
06/14/23	[B240] Conference call with R. Malone and B. Theisen regarding open information request regarding tax issues.	PJU	0.20	\$185.00
06/14/23	[B240] Review and revise request for information from Debtors regarding options and derivatives to determine impact under IRC Section 382.	PJU	0.30	\$277.50
06/14/23	[B240] Review email correspondence with Alvarez & Marsal regarding tax issues.	PJU	0.20	\$185.00
06/14/23	[B240] Review electronic correspondence from Mark Greenberg, Alvarez & Marsal, re: responses to tax due diligence (.1) review electronic correspondences from Brett S. Theisen and Peter Ulrich re: tax due diligence and respond to same (.2); conference call with Peter Ulrich and Brett Theisen re: due diligence and open requests to Debtors (.2).	RKM	0.50	\$537.50
06/19/23	[B240] Email correspondence with Thad Davis, Brad Sandler, M. Greenberg, and P. Ulrich and R. Malone regarding update on sale process and tax structuring.	BT	0.20	\$140.00
06/19/23	[B240] Telephone call with Mark Greenberg of A&M re: NOL.	PJU	0.20	\$185.00
06/19/23	[B240] Email note to R. Malone and B. Theisen re: update on NOL.	PJU	0.20	\$185.00
06/19/23	[B240] Emails with Kirland & Ellis and full set of tax professionals.	PJU	0.20	\$185.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/19/23	[B240] Emails with A&M professionals and Pachulski team re tax issues.	PJU	0.20	\$185.00
06/19/23	[B240] Review various research materials regarding tax aspects of restructuring and Section 382(l) 5.	PJU	1.30	\$1202.50
06/19/23	[B240] Analyze tax issues associated with reorganization possibilities taking into account information provided by Kirkland & Ellis.	PJU	0.90	\$832.50
06/19/23	[B240] Draft email note to R. Malone and B. Theisen regarding tax issues under consideration.	PJU	0.50	\$462.50
06/19/23	[B240] Review Bankruptcy Reorg reported materials regarding BBY proceedings.	PJU	0.30	\$277.50
06/20/23	[B240] Conference call with Alvarez & Marsal and Pachulski regarding tax structuring regarding proposed asset sales.	BT	1.00	\$700.00
06/20/23	[B240] Confer with R. Malone regarding NOL preservation structure.	BT	0.10	\$70.00
06/20/23	[B240] Set up all-hands tax call taking into account email correspondence.	PJU	0.20	\$185.00
06/20/23	[B240] Prepare for Teams call with A&M and Pachulski.	PJU	0.20	\$185.00
06/20/23	[B240] Teams call with Pachulski Stang Ziehl & Jones and A&M tax team regarding tax aspects of current situation.	PJU	0.90	\$832.50
06/20/23	[B240] Review tax treatise and other source materials in preparation for all hands call among tax professionals.	PJU	0.50	\$462.50
06/20/23	[B240] Teams call with all-hands tax professionals of Debtors' counsel, A& M and Pachulski on current status of asset sales and reorganization.	PJU	0.40	\$370.00
06/21/23	[B240] Research and identify additional items to review on tax issues.	PJU	0.30	\$277.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/21/23	[B240] Review additional articles and identify additional sources of law on application of Section 269 regulations.	PJU	0.60	\$555.00
06/22/23	[B240] Email correspondence with P. Ulrich and R. Malone re: ongoing tax structuring analysis to preserve tax attributes.	BT	0.50	\$350.00
06/22/23	[B240] Research certain terms used in tax regulations of special relevance to possible restructuring transaction.	PJU	0.40	\$370.00
06/22/23	[B240] Draft email to B. Theisen and R. Malone regarding core tax issues related to issue raised in email by Brad Sandler.	PJU	0.40	\$370.00
06/22/23	[B240] Research articles, treatise sections and private letter ruling related to tax issues raised in email from Brad Sandler.	PJU	1.90	\$1757.50
06/22/23	[B240] Draft email to R. Malone and B. Theisen regarding possible ideas for restructuring transactions that might be of interest to unsecured creditors.	PJU	0.20	\$185.00
06/22/23	[B240] Review and respond to electronic correspondences from Peter Ulrich and Brett Theisen re: scenarios for potential transactions to preserve NOLs (.5).	RKM	0.50	\$537.50
06/22/23	[B240] Researched and retrieved tax commentary and guidance materials as per P. Ulrich.	RT1	0.50	\$132.50
06/23/23	[B240] Researched and retrieved guidance materials as per P. Ulrich.	RT1	0.50	\$132.50
06/24/23	[B240] Review Reorg updates on filings.	PJU	0.20	\$185.00
06/25/23	[B240] Review additional Reorg updates on court filings.	PJU	0.20	\$185.00
06/26/23	[B240] Conference call with Alvarez & Marsal and Pachulski to discuss possible NOL preservation structures.	BT	0.60	\$420.00
06/26/23	[B240] Review certain Treasury Regulations on NOL preservation.	BT	0.30	\$210.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
06/26/23	[B240] Call with P. Ulrich to discuss Treasury Regulations on NOL preservation.	BT	0.20	\$140.00
06/26/23	[B240] Email correspondence with R. Malone and B. Theisen.	PJU	0.20	\$185.00
06/26/23	[B240] Draft email to R. Malone and B. Theisen regarding analysis of application of certain federal income tax rules to situation.	PJU	1.60	\$1480.00
06/26/23	[B240] Telephone call with B. Theisen regarding upcoming call with Alvarez & Marsal.	PJU	0.20	\$185.00
06/26/23	[B240] Teams call with Alvarez & Marsal tax team and Pachulski re open tax issues and planning.	PJU	0.50	\$462.50
06/26/23	[B240] Review NYSBA tax report regarding application of tax provisions to situation.	PJU	0.20	\$185.00
06/26/23	[B240] Review electronic correspondences from Peter Ulrich re: NOL issues and tax rules related to analysis (.2); review draft memorandum regarding NOL issues and tax rules (.7); prepare for and participate in conference call with Peter Ulrich, Brett Theisen, Brad Sandler, Robert Feinstein, Pachulski Stang, et al., and Alvarez & Marsal Team re: NOL issues and tax implications (.5).	RKM	1.40	\$1505.00
06/29/23	[B240] Review several items regarding proceedings forwarded by R. Malone.	PJU	0.30	\$277.50
06/29/23	[B240] Prepare electronic correspondence to Peter Ulrich re: documents and pleadings relevant to NOL analysis (.1).	RKM	0.10	\$107.50
07/21/23	[B240] Review notes and critical IRC and regulations regarding 382(l)5 in preparing for conference call with creditor representatives.	PJU	0.40	\$370.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
07/21/23	[B240] Telephone call with B. Theisen and R. Malone re: NOL structure.	PJU	0.20	\$185.00
07/21/23	[B240] Teams call with White Fort representatives, Andrew Glenn, Andrew Thau, Brad Sandler, Bob Malone and Brett Theisen regarding structuring concepts.	PJU	0.70	\$647.50
07/21/23	[B240] Develop written analytical response to concept floated by Andrew Thau.	PJU	1.20	\$1110.00
07/21/23	[B240] Telephone conference with Peter Ulrich and Brett Theisen re: pre-call as to NOL structure and related issues (.2); prepare for and participate in conference call with Noteholders' representatives, Andrew Glenn, and Peter Ulrich, Brett Theisen and Brad Sandler and Rob Feinstein, Pachulski Stang, et al., re: possible structures for presentation of NOLs (.7).	RKM	0.90	\$967.50
07/22/23	[B240] Forward comments on suggestions floated by Andrew Thau to Brad Sandler.	PJU	0.20	\$185.00
07/25/23	[B240] Review Section 1145 principally/partly test re: potential rights offering in connection with NOL preservation structure); email correspondence with bondholders re: same.	BT	0.80	\$560.00
07/25/23	[B240] Review email correspondence regarding possible restructuring.	PJU	0.20	\$185.00
07/27/23	[B240] Confer with P. Ulrich re: Debtors' plan and disclosure statement.	BT	0.20	\$140.00
07/27/23	[B240] Email communications with B. Theisen regarding current situation as to NOLs.	PJU	0.20	\$185.00
08/01/23	[B240] Email correspondence from bondholder group re: NOL structure under amended plan.	BT	0.10	\$70.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/02/23	[B240] Conduct legal research re: Section 1145 exchange in connection with NOL preservation structure.	BT	5.20	\$3640.00
08/02/23	[B240] Telephone call with R. Malone re: NOL preservation structure and related rights offering issues.	BT	0.40	\$280.00
08/02/23	[B240] Telephone call with P. Ulrich re: NOL preservation structure.	BT	0.20	\$140.00
08/02/23	[B240] Follow up call with P. Ulrich re: structural issues under chapter 11 plan.	BT	0.30	\$210.00
08/02/23	[B240] Email correspondence with P. Ulrich and R. Malone re: NOL preservation structure and open issues requiring resolution.	BT	0.20	\$140.00
08/02/23	[B240] Provide research for P. Ulrich and B. Malone on the requirements under the applicable NOL section (IRC 382) and loss limitations rule (IRC 269)	EBU	0.50	\$282.50
08/02/23	[B240] Call with B. Theisen re: research concerning structure of post-confirmation entity to preserve NOLs.	KPM	0.20	\$87.00
08/02/23	[B240] Review correspondence from B. Theisen re: section 1145 transactions in a plan of reorganization.	KPM	0.10	\$43.50
08/02/23	[B240] Conduct research re: section 1145 and net operating losses.	KPM	1.90	\$826.50
08/02/23	[B240] Conduct further research re: section 1145 and net operating losses.	KPM	1.70	\$739.50
08/02/23	[B240] Conduct further research re: section 1145 and net operating losses.	KPM	1.60	\$696.00
08/02/23	[B240] Call with Gibbons team re: monetizing NOLs through plan of reorganization.	KPM	0.60	\$261.00
08/02/23	[B240] Review email correspondence between Brad Sandler and representative of members of UCC.	PJU	0.30	\$277.50



Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/02/23	[B240] Telephone call with B. Theisen re: tax treatment in Plan.	PJU	0.20	\$185.00
08/02/23	[B240] Download and review current plan and disclosure statement.	PJU	1.00	\$925.00
08/02/23	[B240] Outline possible restructuring proposal for note-holders.	PJU	0.60	\$555.00
08/02/23	[B240] Telephone call with B. Theisen regarding drafting of restructuring proposal for note holders.	PJU	0.20	\$185.00
08/02/23	[B240] Confer with E. Udowychenko regarding technical aspects of structuring of equity in possible reorganized debtor.	PJU	0.30	\$277.50
08/02/23	[B240] Review sample disclosure statements and plans with reorganized debtors for comparable analysis to UCC note holder proposal.	PJU	1.20	\$1110.00
08/02/23	[B240] Participate in teams call with Gibbons group including R. Malone, B. Theisen, E. Udowychenko regarding development of possible restructuring proposal for note holders.	PJU	0.80	\$740.00
08/02/23	[B240] Confer with E. Udowychenko regarding analysis of issues associated with proposal.	PJU	0.70	\$647.50
08/02/23	[B240] Draft initial restructuring proposal for note holders. Distribute to Gibbons team members.	PJU	2.00	\$1850.00
08/02/23	[B240] Prepare for and participate in conference call with Gibbons Team re: NOL proposal for consideration (.8); review draft of memorandum from Peter Ulrich re: proposed structure for presentation options of NOL (.7).	RKM	1.50	\$1612.50
08/03/23	[B240] Discussion with P Ulrich on rights offering and call with B. Theisen, B. Malone, and K McEvilly on the same	EBU	0.80	\$452.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/03/23	[B240] Review of restructuring proposal for securities laws issues; conferences with B. Theisen and P. Ulrich regarding same.	JJP	2.60	\$1950.00
08/03/23	[B240] Call with Gibbons team re: monetizing NOLs through plan of reorganization and securities offering.	KPM	0.40	\$174.00
08/03/23	[B240] Email correspondence with B. Theisen and R. Malone regarding development of possible debt equity reorganization for note holders.	PJU	0.40	\$370.00
08/03/23	[B240] Draft insert regarding conflicting guidance on continuity of business enterprise issue.	PJU	1.10	\$1017.50
08/03/23	[B240] Confer with E. Udowychenko regarding analysis behind initial proposal for note holders.	PJU	0.60	\$555.00
08/03/23	[B240] Internal Gibbons call with R. Malone, B. Theisen, E. Udowychenko and K. McEvilly regarding issues associated with initial draft of possible restructuring transaction for Note Holders.	PJU	0.50	\$462.50
08/03/23	[B240] Analyze tax issues associated with possible restructuring of note holders' interests.	PJU	1.50	\$1387.50
08/03/23	[B240] Conference call with J. Petrucci and B. Theisen regarding certain securities law concerns.	PJU	0.20	\$185.00
08/03/23	[B240] Review comments of B. Theisen regarding initial possible debt-equity restructuring issue.	PJU	0.30	\$277.50
08/03/23	[B240] Finalize draft note-holder restructuring proposal. Draft accompanying cover note and forward to co-counsel.	PJU	1.20	\$1110.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/03/23	[B240] Review electronic correspondence from Peter Ulrich re: possible rights offering issues and debt for equity swaps (.2); participate in Gibbons Team conference call re: possible options for structure to preserve NOLs (.5); review and revise proposed Term Sheet (.8); participate in conference call with Gibbons Team re: follow-up as to proposed Term Sheet as to NOLs (.4).	RKM	1.90	\$2042.50
08/04/23	[B240] Call with C. Howe and M. Buich of Alvarez & Marsal, B. Sandler and Robert Feinstein (of Pachulski Stang Ziehl & Jones LLP), and P. Ulrich, B. Malone, B. Theisen, and K. McEvilly of Gibbons to discuss potential rights offering, flow of data from Deloitte, and potential tax considerations to rights offering.	EBU	0.80	\$452.00
08/04/23	[B240] Research on CODI fan out in the context of consolidated group and send to P. Ulrich and discuss.	EBU	0.80	\$452.00
08/04/23	[B240] Prepare for call with Pachulski, A&M and Gibbons team regarding draft note holder restructuring proposal.	PJU	1.10	\$1017.50
08/04/23	[B240] Confer with E. Udowychenko regarding various issues related to draft proposal regarding note holder restructuring.	PJU	0.80	\$740.00
08/04/23	[B240] Teams conference call with Pachulski, A&M and Gibbons team regarding draft proposal for possible restructuring of interests of note holders.	PJU	0.70	\$647.50
08/04/23	[B240] Discuss results of call with Pachulski, A&M and Gibbons team with E. Udowychenko and next steps.	PJU	0.50	\$462.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/04/23	[B240] Prepare for and participate in video conference with Gibbons Team, Pachulski Stang Team and Alvarez & Marsal, FAs to Creditors' Committee, re: Term Sheet and options related to structure to preserve NOLs past confirmation (.7).	RKM	0.70	\$752.50
08/07/23	[B240] Email correspondence from Thad Davis at Kirkland re: status of Deloitte's tax analysis.	BT	0.10	\$70.00
08/07/23	[B240] Confer with E. Udowychenko regarding development of summary of prior week's conference call with co-counsel and development of issues.	PJU	0.20	\$185.00
08/08/23	[B240] Confer with P. Ulrich re: revisions to NOL preservation structure and Deloitte analysis.	BT	0.10	\$70.00
08/08/23	[B240] Review regulations on "old and cold" requirements under 1.382-9 and pull treatises discussing the same.	EBU	1.30	\$734.50
08/08/23	[B240] Review In re Cloud Energy case and Chief Counsel Advice from the IRS on old and cold requirements. Analyze findings and discuss with P. Ulrich	EBU	1.00	\$565.00
08/08/23	[B240] Confer with E. Udowychenko with respect to notes on client meeting on 8/4 and draft summary of current analysis.	PJU	0.20	\$185.00
08/08/23	[B240] Gather materials for purposes of writing up summary of current analysis of note holder proposal and discussion on 8/4/2023.	PJU	0.60	\$555.00
08/08/23	[B240] Expand upon and write inserts to summary of current analysis of Note holder proposal developed by E. Udowychenko.	PJU	2.90	\$2682.50
08/08/23	[B240] Review articles and related BC sections relating to application of Section 1145 exception from 1933 Securities Act.	PJU	0.50	\$462.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/08/23	[B240] Write up bankruptcy law discussion provisions related to points raised by Robert Feiberg of Pulchinski.	PJU	1.20	\$1110.00
08/09/23	[B240] Review file that proposes changes to rights offering based on discussion with counsel and tax advisors. Draft section regarding Chief Counsel Advisory and draft section regarding income statements and balance sheets to help satisfy "more than an insignificant amount" test. Provide edits to P. Ulrich	EBU	3.30	\$1864.50
08/09/23	[B240] Meet with P. Ulrich and discuss revisions to rights offering. Update rights offering based on discussion with outside counsel and tax advisors.	EBU	1.30	\$734.50
08/09/23	[B240] Review revised proposed reorganization transaction for bondholders.	KPM	0.20	\$87.00
08/09/23	[B240] Review and revise summary of analysis of tax and some other issues related to noteholder proposal taking into account discussions on August 4th.	PJU	0.90	\$832.50
08/09/23	[B240] Confer with E. Udowychenko regarding tax analysis of noteholder proposal.	PJU	0.80	\$740.00
08/09/23	[B240] Draft and revise rough term sheet of noteholder proposal with tax and other analysis.	PJU	1.30	\$1202.50
08/09/23	[B240] Finalize and circulate among Gibbons team initial draft of summary of analysis and prior discussions with modified draft proposal summary.	PJU	0.60	\$555.00
08/09/23	[B240] Review comments of J. Petrucci and B. Theisen on noteholder proposal and internal issue summary.	PJU	0.30	\$277.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/10/23	[B240] Draft and review revised rights offering memo and send to Gibbons team for comments (1.2); and circulate same to additional advisors (.1).	EBU	1.30	\$734.50
08/10/23	[B240] Meet with P. Ulrich and draft memorandum highlighting the tax considerations of cancellation of indebtedness and net operating losses at the debtor and reorganized debtor, the impact of the proposed rights offering thereto.	EBU	3.20	\$1808.00
08/10/23	[B240] Update memorandum on rights offering and tax consequences and send to P. Ulrich.	EBU	1.80	\$1017.00
08/10/23	[B240] Confer with E. Udowychenko regarding needed revisions to noteholder proposal.	PJU	0.30	\$277.50
08/10/23	[B240] Finalize draft summary of noteholder proposal and forward to A&M and Palchulski teams.	PJU	1.20	\$1110.00
08/10/23	[B240] Review email correspondence from Pachulski regarding draft noteholder proposal and need for more detailed tax memo.	PJU	0.30	\$277.50
08/10/23	[B240] Develop outline of more developed memo regarding background to noteholder proposal.	PJU	0.30	\$277.50
08/10/23	[B240] Meet with E. Udowychenko and agree upon structure and analysis of more detailed memo requested by Brad Sandler of Pachulski.	PJU	0.60	\$555.00
08/10/23	[B240] Telephone call with B. Theissen regarding tax memo being developed by P. Ulrich and E. Udowychenko.	PJU	0.10	\$92.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/10/23	[B240] Review memo prepared by E. Udowychenko regarding background tax issues associated with noteholder proposal.	PJU	0.80	\$740.00
08/10/23	[B240] Review electronic correspondence from Brad Sandler, Pachulski Stang, et al., Creditors' Committee counsel, re: Noteholder proposal as to NOL recapture (.2).	RKM	0.20	\$215.00
08/11/23	[B240] Make final revisions to Memorandum on rights offering for P. Ulrich and send to B. Theisen and R. Malone	EBU	2.00	\$1130.00
08/11/23	[B240] Review and revise technical tax memo prepared by E. Udowychenko in response to request by Brad Sandler of Pachulski.	PJU	2.80	\$2590.00
08/11/23	[B240] Confer with E. Udowychenko regarding additional changes to be made to technical tax memo.	PJU	0.40	\$370.00
08/11/23	[B240] Review comments from B. Theisen to memo.	PJU	0.20	\$185.00
08/11/23	[B240] Draft additional inserts to tax memo.	PJU	0.90	\$832.50
08/11/23	[B240] Coordination with Bob Malone and E. Udowychenko to get memo finalized.	PJU	0.30	\$277.50
08/11/23	[B240] Review draft of memorandum from Peter Ulrich re: proposal as to NOL recapture and provide comments to same (.6); prepare electronic correspondence to Peter Ulrich re: memorandum comments (.2).	RKM	0.80	\$860.00
08/15/23	[B240] Email correspondence with P. Ulrich re: bondholder group inquiry on reorganization transaction.	BT	0.10	\$70.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/15/23	[B240] Review and revise draft memo regarding limitations on tax attributes and limitations on possible restructuring transaction.	PJU	0.70	\$647.50
08/15/23	[B240] Confer with E. Udowychenko regarding tax analysis for memo for possible deliver to UCC.	PJU	0.20	\$185.00
08/15/23	[B240] Follow up with R. Malone with respect to finalization of tax memorandum for review by Pachulski and A&M.	PJU	0.10	\$92.50
08/15/23	[B240] Review revised memorandum from Peter Ulrich re: tax/NOL memorandum (.4); confer with Peter Ulrich re: final version of memorandum and transmittal to Pachulski Stang Team and Alvarez & Marsal (.1).	RKM	0.50	\$537.50
08/18/23	[B240] Email correspondence with P. Ulrich and R. Malone re: revisions to memorandum for Committee re: NOL analysis.	BT	0.30	\$210.00
08/18/23	[B240] Review NOL memo updates from R. Malone and P. Ulrich and make necessary updates for consistency; send to A&M and Pachulski	EBU	1.50	\$847.50
08/18/23	[B240] Review and revise draft memo for Committee re possible restructuring.	PJU	0.50	\$462.50
08/18/23	[B240] Confer with E. Udowychenko regarding finalization of memo to be circulated to Pachulski and A&M.	PJU	0.10	\$92.50
08/18/23	[B240] Review electronic correspondence from Brett S. Theisen re: NOL memorandum (.1).	RKM	0.10	\$107.50
08/19/23	[B240] Review email correspondence from Pachulski attorneys regarding draft memo.	PJU	0.20	\$185.00
08/21/23	[B240] Conference call with Committee professionals re: status of NOL analysis.	BT	0.30	\$210.00



Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/21/23	[B240] Confer with P. Ulrich and E. Udowychenko re: revisions to memorandum for Committee on NOL preservation analysis.	BT	0.20	\$140.00
08/21/23	[B240] Review IRC Section 108(b) election and impact on 1.1502-28/fan out of CODI and attributes for memo	EBU	2.00	\$1130.00
08/21/23	[B240] Update memorandum on NOLs for issues discussed on call regarding old and cold and assets sold off already, and include a summary paragraph	EBU	2.80	\$1582.00
08/21/23	[B240] Call with Pachulski attorneys P Labov, R Feinstein, B. Sandler, and A&M C. Howe, M. Greenberg discussing memo and to do's	EBU	0.80	\$452.00
08/21/23	[B240] Call with committee professions re: NOLs and proposed transaction.	KPM	0.20	\$87.00
08/21/23	[B240] Prepare for call with Pachulski and A&M regarding strategy and options with respect to possible reorganization of Debtors.	PJU	0.40	\$370.00
08/21/23	[B240] Teams call with Pachulski attorneys, A&M and Gibbons attorneys with respect to possible presentation to UCC regarding possible reorganization of debtors.	PJU	0.20	\$185.00
08/21/23	[B240] Telephone call with Brett Theissen.	PJU	0.10	\$92.50
08/21/23	[B240] Confer with E. Udowychenko with respect to marking up of draft memo for Unsecured Creditors Committee.	PJU	0.50	\$462.50
08/21/23	[B240] Mark up draft memo for Unsecured Creditors Committee.	PJU	1.40	\$1295.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/21/23	[B240] Prepare for and participate in video conference call with Pachulski Stang Team, Alvarez & Marsal, and Peter Ulrich and Brett Theisen re: memorandum and presentation to Creditors' Committee re: NOL issues/options (.3).	RKM	0.30	\$322.50
08/22/23	[B240] Revise memorandum to Creditors' Committee re: NOL analysis.	BT	0.40	\$280.00
08/22/23	[B240] Revise analysis on rights offering memorandum for comments from P Ulrich and send to team.	EBU	2.50	\$1412.50
08/22/23	[B240] Review revised proposal re: NOLs and section 1145 offering.	KPM	0.10	\$43.50
08/22/23	[B240] Mark up and draft inserts for revised tax memo for UCC.	PJU	0.60	\$555.00
08/22/23	[B240] Confer with E. Udowychenko with respect to analysis and mark-up of tax memo for UCC.	PJU	0.30	\$277.50
08/22/23	[B240] Review revised memorandum from Peter Ulrich re: Committee presentation of NOL issues (.6).	RKM	0.60	\$645.00
08/23/23	[B240] Email correspondence and monitor email correspondence with Brad Sandler of Pachulski.	PJU	0.30	\$277.50
08/29/23	[B240] Confer with R. Malone re: NOL preservation structure under proposed plan.	BT	0.10	\$70.00
08/29/23	[B240] Prepare for conference call with UCC and advisors with respect to tax aspects of possible reorganization approach.	PJU	0.50	\$462.50
08/29/23	[B240] Presentation to UCC with respect to difficulties in reorganizing Debtors with respect to tax attributes including NOLs.	PJU	0.30	\$277.50
08/29/23	[B240] Prepare for and participate in Creditors' Committee conference call re: NOL Report (.3).	RKM	0.30	\$322.50

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u> (B240) Task Total: Tax Issues	<u>Atty</u>	<u>Hours</u> 158.10	<u>Value</u> \$128,646.00
				0
07/21/23	[B320] Review and analyze Debtors' proposed plan and disclosure statement re: tax attribute preservation.	BT	0.60	\$420.00
08/02/23	[B320] Conference call with P. Ulrich, R. Malone, E. Udowychenko, and K. McEvilly re: finalization of proposed NOL preservation structure and reorganization transactions under chapter 11 plan.	BT	0.60	\$420.00
08/02/23	[B320] Confer with K. McEvilly re: legal research in support of NOL preservation proposal for incorporation into chapter 11 plan.	BT	0.30	\$210.00
08/02/23	[B320] Email correspondence from P. Ulrich re: proposed reorganization transaction outline for chapter 11 plan.	BT	0.10	\$70.00
08/03/23	[B320] Confer with P. Ulrich re: additional edits to outline of proposed reorganization transactions.	BT	0.20	\$140.00
08/03/23	[B320] Confer with R. Malone re: securities law issues concerning proposed reorganization transactions.	BT	0.20	\$140.00
08/03/23	[B320] Confer with J. Petrucci re: securities law issues concerning proposed reorganization transactions.	BT	0.70	\$490.00
08/03/23	[B320] Conduct additional analysis and legal research.	BT	0.90	\$630.00
08/03/23	[B320] Conference call with P. Ulrich, R. Malone, and J. Petruccie re: securities law issues concerning proposed reorganization transactions.	BT	0.50	\$350.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/03/23	[B320] Revise term sheet for proposed NOL preservation structure and reorganization transactions under chapter 11 plan.	BT	1.30	\$910.00
08/03/23	[B320] Conference call with P. Ulrich, R. Malone, E. Udowychenko, and K. McEvilly re: further amendments to proposed NOL preservation structure and reorganization transactions under chapter 11 plan.	BT	0.40	\$280.00
08/04/23	[B320] Confer with K. Reich re: Reef litigation strategy and preference exposure; email correspondence from K. Reich re: same.	BT	0.80	\$560.00
08/09/23	[B320] Email correspondence with P. Ulrich and J. Petrucci re: revised proposal for reorganization transaction.	BT	0.20	\$140.00
08/09/23	[B320] Review and analyze changes to revised proposal for reorganization transaction.	BT	0.70	\$490.00
08/10/23	[B320] Confer with P. Ulrich and E. Udowychenko re: revised proposal for reorganization transaction.	BT	0.10	\$70.00
08/10/23	[B320] Email correspondence with P. Ulrich re: revised proposal for reorganization transaction.	BT	0.20	\$140.00
08/10/23	[B320] Email correspondence from B. Sandler and R. Feinstein re: revised proposal for restructuring transaction.	BT	0.20	\$140.00
08/11/23	[B320] Review and revise draft memo to Committee re: proposal for reorganization transaction.	BT	0.40	\$280.00
08/11/23	[B320] Confer with P. Ulrich and E. Udowychenko re: revised proposal for reorganization transaction.	BT	0.10	\$70.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Services</u>	<u>Atty</u>	<u>Hours</u>	<u>Value</u>
08/23/23	[B320] Email correspondence from Brad Sandler re: presentation to Committee on NOL analysis.	BT	0.10	\$70.00
<b>(B320) Task Total: Plan and Disclosure Statement (including Business Plan)</b>			<b>8.60</b>	<b>\$6,020.00</b>
05/31/23	[L450] Review amended hearing agenda for Second Day Hearing.	BT	0.10	\$70.00
05/31/23	[L450] Attend portion of Second Day Hearing relating to NOL Motion (via Zoom).	BT	0.20	\$140.00
05/31/23	[L450] Attend hearing on 5/31/23 via Zoom.	KPM	1.00	\$435.00
06/14/23	[L450] Attend Final DIP Hearing via Zoom.	BT	2.10	\$1470.00
<b>(L450) Task Total: Trial and Hearing Attendance</b>			<b>3.40</b>	<b>\$2,115.00</b>
Professional Services Rendered Through October 31, 2023 As Per Attached Description of Services				\$173,531.00
<b>Net Services Rendered</b>				<b>\$173,531.00</b>

<u>Date</u>	<u>Disbursements</u>	<u>Phase</u>	<u>Task</u>	<u>Value</u>
06/22/23	[E100.E106] Legal Research - Lexis: "SEARCH (ACCESS CHARGE) BY: TRAYLOR, ROBIN"	E100	E106	\$40.00
06/22/23	[E100.E106] Legal Research - Lexis: "US LAW REVIEWS AND JOURNALS (DOC ACCESS) BY: TRAYLOR, ROBIN"	E100	E106	\$10.00
06/22/23	[E100.E106] Legal Research - Lexis: "US TREATISES (DOC ACCESS) BY: TRAYLOR, ROBIN"	E100	E106	\$10.00

Fee Application

In re Bed Bath & Beyond, Inc. et al.

Services Through October 31, 2023

File Number 117867-109262

Invoice Number 1538288

<u>Date</u>	<u>Disbursements</u>	<u>Phase</u>	<u>Task</u>	<u>Value</u>
06/22/23	[E100.E106] Legal Research - Lexis: "US TREATISES (DOC ACCESS) BY: TRAYLOR, ROBIN"	E100	E106	\$6.00
08/02/23	[E100.E106] Legal Research - Lexis: "SEARCH (ACCESS CHARGE) BY: MCEVILLY, KYLE"	E100	E106	\$40.00
08/02/23	[E100.E106] Legal Research - Lexis: "US TREATISES (DOC ACCESS) BY: MCEVILLY, KYLE"	E100	E106	\$40.00
08/02/23	[E100.E106] Legal Research - Lexis: "US PRACTICE GUIDES (DOC ACCESS) BY: MCEVILLY, KYLE"	E100	E106	\$36.00
08/02/23	[E100.E106] Legal Research - Lexis: "US TREATISES (DOC ACCESS) BY: MCEVILLY, KYLE"	E100	E106	\$16.00
<b>Total Disbursements</b>				<b>\$198.00</b>
Total Services and Disbursements				<b>\$173,729.00</b>

Peter J Ulrich	74.30	hours @	\$925.00	per hour	\$68,727.50
Robert K Malone	25.00	hours @	\$1,075.00	per hour	\$26,875.00
Eric B Udowychenko	29.20	hours @	\$565.00	per hour	\$16,498.00
James J Petrucci	2.60	hours @	\$750.00	per hour	\$1,950.00
Brett Theisen	45.70	hours @	\$700.00	per hour	\$31,990.00
Kyle P McEvilly	62.10	hours @	\$435.00	per hour	\$27,013.50
Ellen Rosen	0.20	hours @	\$325.00	per hour	\$65.00
Neal Mitchell	0.60	hours @	\$245.00	per hour	\$147.00
Robin Traylor	1.00	hours @	\$265.00	per hour	\$265.00

Payments Received After November 9, 2023 Are Not Included in Balances.



**Remit To:**

**GIBBONS P.C.**  
P.O. BOX 5177  
NEW YORK, NY. 10087-5177  
973-596-4500

TAX ID: 22-2366099

**\*\*\*\*\*REMITTANCE COPY\*\*\*\*\***

Invoice Date: November 9, 2023  
Invoice Number: 1538288

<b>Client/Matter Name</b>	<b>Client/Matter Number</b>	<b>Matter Total</b>
BBB Official Committee of Unsecured Cred In re Bed Bath & Beyond, Inc. et al.	117867-109262	\$173,729.00
		<hr/> \$173,729.00

**Please Return This Page With Your Remittance To The Below Address:**

**Gibbons P.C.**  
P.O. BOX 5177  
NEW YORK, NY. 10087-5177

**Summary of Activity by Type of Service**

<b><u>Service Code</u></b>	<b><u>Service Description</u></b>	<b><u>Total Hours</u></b>	<b><u>Total Value</u></b>
B100	Administration	70.60	36,750.00
B200	Operations	158.10	128,646.00
B300	Claims And Plan	8.60	6,020.00
L400	Trial Preparation and Trial	3.40	2,115.00

**Analysis of Fees by Subject**

<b><u>Service Code</u></b>	<b><u>Service Description</u></b>	<b><u>Total Hours</u></b>	<b><u>Total Value</u></b>
B110	Case Administration	7.30	3,440.00
B120	Asset Analysis and Recovery	1.90	1,330.00
B130	Asset Disposition	5.30	3,129.00
B150	Meetings of and Communications with Creditors	3.40	2,172.00
B160	Fee/Employment Applications	52.70	26,679.00
B240	Tax Issues	158.10	128,646.00
B320	Plan and Disclosure Statement (including Business Plan)	8.60	6,020.00
L450	Trial and Hearing Attendance	3.40	2,115.00